

ABSTRACT OF THE DISCLOSURE

A first insulator film and a first polysilicon film are formed on first and second element regions of a semiconductor substrate. The first insulator film and first polysilicon film are removed from the second element region. A second insulator film is formed on the second element region from which the first insulator film and first polysilicon film are removed, and a second polysilicon film is formed on the second insulator film. The first polysilicon film is processed, forming a first gate electrode at the first element region. The second polysilicon film is processed, forming a second gate electrode at the second element region. A silicon nitride film is removed from an element-isolation region. A metal film is formed on the region from which the silicon nitride film has been removed, and connects the first and second gate electrodes.